



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 14, 2014

Via E-mail

Mary Ann Frantz, Esq.  
3400 U.S. Bancorp Tower  
111 S.W. Fifth Avenue  
Portland, OR 97204

**Re: Harvard Illinois Bancorp, Inc.  
Definitive additional materials on Schedule 14A filed April 8, 2014  
Filed by Stilwell Value Partners II, L.P., et al.  
File No. 0-53935**

Dear Ms. Frantz:

We refer you to the definitive additional material filed on April 8, 2014 suggesting that Mr. William Schack, a director of Harvard Illinois Bancorp, was sleeping during the company's 2013 annual meeting of shareholders. It is our understanding that this picture was taken while the annual meeting was adjourned and not during the annual meeting itself. In future filings, please avoid issuing statements in your soliciting materials that directly or indirectly impugn the character, integrity or personal reputation or make charges of illegal, improper or immoral conduct without factual foundation. Refer to Exchange Act Rule 14a-9.

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Please direct any questions to me at (202) 551-3444. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Perry J. Hindin

Perry J. Hindin  
Special Counsel  
Office of Mergers and Acquisitions